



3014 (02-02-05)

ANNUAL REPORT

OF

Name: SPARTA MUNICIPAL WATER DEPARTMENT

Principal Office: 203 WEST OAK STREET
SPARTA, WI 54656

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPARTA MUNICIPAL WATER DEPARTMENT

Utility Address: 203 WEST OAK STREET
SPARTA, WI 54656

When was utility organized? 1/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS GAIL L CLARK

Title: ACCOUNTING CLERK

Office Address:

203 WEST OAK STREET
P.O. BOX 0
SPARTA, WI 54656

Telephone: (608) 269 - 6530

Fax Number: (608) 269 - 5046

E-mail Address: acctng@ci.sparta.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NORMAN STANEK

Title: CHAIRPERSON

Office Address:

710 JOHN STREET
SPARTA, WI 54656

Telephone: (608) 269 - 8527

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WILLIAM SHERRY**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ENGELSON AND ASSOCIATES LTD

3317 MORMON COULEE ROAD

P.O. BOX 785

LACROSSE, WI 54601

Telephone: (800) 500 - 8115**Fax Number:** (608) 788 - 3162**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR JORDAN SKIFF**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

203 WEST OAK STREET

SPARTA, WI 54656

Telephone: (608) 269 - 6511**Fax Number:** (608) 269 - 5046**E-mail Address:**

Name of utility commission/committee: SPARTA MUNICIPAL WATER COMMITTEE

Names of members of utility commission/committee:

MS KAY BENDER, ALDERMAN

MR DICK LAXTON, CITIZEN MEMBER

MR DAVE OLSON, CITIZEN MEMBER

MR MARK RICHGRUBER, VICE CHAIRPERSON

MR BRUCE SAVALL, , ALDERMAN

MR NORMAN STANEK, , CHAIRPERSON

MR LARRY TICHENOR, , CITIZEN MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,457,563	1,389,082	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	364,149	373,851	2
Depreciation Expense (403)	267,476	245,880	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	226,572	236,937	5
Total Operating Expenses	858,197	856,668	
Net Operating Income	599,366	532,414	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	599,366	532,414	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,997	8,477	10
Miscellaneous Nonoperating Income (421)	15,561	9,146	11
Total Other Income	23,558	17,623	
Total Income	622,924	550,037	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,500)	0	12
Other Income Deductions (426)	16,320	32,554	13
Total Miscellaneous Income Deductions	7,820	32,554	
Income Before Interest Charges	615,104	517,483	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	174,862	184,292	14
Amortization of Debt Discount and Expense (428)	0	25,089	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	19,115	16,690	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	193,977	226,071	
Net Income	421,127	291,412	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,259,998	2,968,586	20
Balance Transferred from Income (433)	421,127	291,412	21
Miscellaneous Credits to Surplus (434)	793,777	0	22
Miscellaneous Debits to Surplus--Debit (435)	89,730	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,385,172	3,259,998	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,457,563		1,457,563	1
Total (Acct. 400):	1,457,563	0	1,457,563	
Operation and Maintenance Expense (401-402):				
Derived	364,149		364,149	2
Total (Acct. 401-402):	364,149	0	364,149	
Depreciation Expense (403):				
Derived	267,476		267,476	3
Total (Acct. 403):	267,476	0	267,476	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	226,572		226,572	5
Total (Acct. 408):	226,572	0	226,572	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	599,366	0	599,366	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
LOCAL BANKS	7,997	0	7,997 11
Total (Acct. 419):	7,997	0	7,997
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		15,009	15,009 12
MISC INCOME RECEIVED	552	0	552 13
Total (Acct. 421):	552	15,009	15,561
TOTAL OTHER INCOME:	8,549	15,009	23,558

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,500)		(8,500) 14
NONE	0	0	0 15
Total (Acct. 425):	(8,500)	0	(8,500)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		16,320	16,320 16
NONE	0	0	0 17
Total (Acct. 426):	0	16,320	16,320
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,500)	16,320	7,820

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	174,862		174,862 18
Total (Acct. 427):	174,862	0	174,862
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	19,115		19,115 21
Total (Acct. 430):	19,115	0	19,115

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	193,977	0	193,977
NET INCOME:	422,438	(1,311)	421,127
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,283,406	(23,408)	3,259,998 24
Total (Acct. 216):	3,283,406	(23,408)	3,259,998
Balance Transferred from Income (433):			
Derived	422,438	(1,311)	421,127 25
Total (Acct. 433):	422,438	(1,311)	421,127
Miscellaneous Credits to Surplus (434):			
TO CORRECT PRIOR YEAR CLOSING OF ACCT 2710	0	793,777	793,777 26
Total (Acct. 434):	0	793,777	793,777
Miscellaneous Debits to Surplus--Debit (435):			
2003 NOV/DEC EST SALES INCLUDED IN INCOME	89,730	0	89,730 27
Total (Acct. 435)--Debit:	89,730	0	89,730
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,616,114	769,058	4,385,172

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,457,563	0	0	0	1,457,563	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,457,563	0	0	0	1,457,563	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	250,188		250,188	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,767		1,767	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	251,955	0	251,955	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,147,479	10,919,537	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,467,102	2,340,913	2
Net Utility Plant	8,680,377	8,578,624	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	34,992	34,992	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	34,992	34,992	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	504,079	490,284	8
Temporary Cash Investments (132)	70,332	9,284	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	340,200	344,106	11
Other Accounts Receivable (143)	706	304	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	58,495	37,606	14
Materials and Supplies (150)	33,509	31,376	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,007,321	912,960	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	79,735	85,921	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	79,735	85,921	
Total Assets and Other Debits	9,767,433	9,577,505	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,411,740	1,411,740	21
Appropriated Earned Surplus (215)	0	793,777	22
Unappropriated Earned Surplus (216)	4,385,172	3,259,998	23
Total Proprietary Capital	5,796,912	5,465,515	
LONG-TERM DEBT			
Bonds (221)	3,265,000	3,465,000	24
Advances from Municipality (223)	446,323	515,920	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,711,323	3,980,920	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,008	12,829	28
Payables to Municipality (233)	25,998	37,909	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	(9,927)	6,484	31
Interest Accrued (237)	29,700	32,105	32
Other Current and Accrued Liabilities (238)	32,924	41,739	33
Total Current and Accrued Liabilities	97,703	131,066	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	161,495	0	36
Total Deferred Credits	161,495	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,767,433	9,577,501	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	10,919,537	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,016,586	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,059,824	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	71,069	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
Total Utility Plant	11,147,479	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,248,233	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	218,869	0	0	0	13
Total Accumulated Provision	2,467,102	0	0	0	
Net Utility Plant	8,680,377	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,138,364				2,138,364	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	267,476				267,476	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	27,758				27,758	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	295,234	0	0	0	295,234	16
Debits during year						17
Book cost of plant retired	15,370				15,370	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	169,995				169,995	21
					0	22
					0	23
					0	24
Total debits	185,365	0	0	0	185,365	25
Balance end of year (110.1)	2,248,233	0	0	0	2,248,233	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	202,549				202,549	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,320				16,320	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	16,320	0	0	0	16,320	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
NONE	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	218,869	0	0	0	218,869	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	34,992	0	0	34,992	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	34,992	0	0	34,992	
Less accum. prov. depr. & amort. (122)	34,992	0	0	34,992	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	33,509	31,376	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	33,509	31,376	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 MORTGAGE REVENUE DEBT	0	0	0	1
1997 REVENUE DEBT	2,281	190	25,136	2
1999 MORTGAGE REVENUE DEBT	3,900	325	54,599	3
Total			79,735	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,411,740	1
Changes during year (explain):		
NONE	0	2
Balance end of year	1,411,740	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	07/30/1997	11/01/2016	5.00%	1,015,000	1
MORTGAGE REVENUE BONDS #3	06/01/1999	11/01/2019	5.00%	2,250,000	2
Total Bonds (Account 221):				3,265,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM SANITATION DEPT	01/01/2003	12/01/2010	0.00%	161,250	1
1996 GO BONDS	11/01/1996	11/01/2016	4.00%	285,073	2
Total for Account 223				446,323	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6,484	1
Accruals:		
Charged water department expense	226,572	2
Charged electric department expense	0	3
Charged sewer department expense	10,150	4
Other (explain):		
None	0	5
Total Accruals and other credits	236,722	
Taxes paid during year:		
County, state and local taxes	238,937	6
Social Security taxes	12,449	7
PSC Remainder Assessment	1,747	8
Other (explain):		
NONE		9
Total payments and other debits	253,133	
Balance end of year	(9,927)	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MORTGAGE REVENUE BONDS	0	0	0	0	1
1997 REVENUE BONDS	9,367	55,725	56,205	8,887	2
1999 MORTGAGE REVENUE BOND	20,046	119,137	120,275	18,908	3
Subtotal	29,413	174,862	176,480	27,795	
Advances from Municipality (223)					
1996 GOBONDS	2,692	19,115	19,902	1,905	4
Subtotal	2,692	19,115	19,902	1,905	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	32,105	193,977	196,382	29,700	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	340,200	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	340,200	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
MISC BILLING	706	11
Total (Acct. 143):	706	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY-HYDRANT RENT	53,148	12
DUE FROM SEWER	5,347	13
Total (Acct. 145):	58,495	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYROLL DUE TO MUNICIPALITY	20,549	17
INSURANCE & MISC DUE MUNICIPALITY	5,449	18
Total (Acct. 233):	25,998	
Other Deferred Credits (253):		
Regulatory Liability	161,495	19
NONE	0	20
Total (Acct. 253):	161,495	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	9,383,821	0	0	0	9,383,821	1
Materials and Supplies	32,442	0	0	0	32,442	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	2,193,298	0	0	0	2,193,298	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	80,747	0	0	0	80,747	6
NONE					0	7
Average Net Rate Base	7,142,218	0	0	0	7,142,218	
Net Operating Income	599,366	0	0	0	599,366	8
Net Operating Income as a percent of						
Average Net Rate Base	8.39%	N/A	N/A	N/A	8.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	169,995	0	0	0	169,995	2
Other (specify):						
NONE	0	0	0	0	0	3
Deduct charges:						
Miscellaneous Amortization (425)	8,500	0	0	0	8,500	4
Other (specify):						
NONE	0	0	0	0	0	5
Balance End of Year	161,495	0	0	0	161,495	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

Line 2 - This was a loan from Sanitation Dept with no interest added.

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(145) Due from Municipality - includes hydrant rent billed to City of Sparta

(145) Due from Sewer - includes joint meter expenses as meter maint and meter reading

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,415,478	1,344,447	1
Total Sales of Water	1,415,478	1,344,447	
Other Operating Revenues			
Forfeited Discounts (470)	3,623	2,659	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	38,462	41,976	6
Total Other Operating Revenues	42,085	44,635	
Total Operating Revenues	1,457,563	1,389,082	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	151,543	153,211	8
Water Treatment Expenses (630-635)	34,721	33,662	9
Transmission and Distribution Expenses (640-655)	32,026	35,766	10
Customer Accounts Expenses (901-904)	9,028	14,339	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	136,831	136,873	13
Total Operation and Maintenance Expenses	364,149	373,851	
Other Operating Expenses			
Depreciation Expense (403)	267,476	245,880	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	226,572	236,937	16
Total Other Operating Expenses	494,048	482,817	
Total Operating Expenses	858,197	856,668	
NET OPERATING INCOME	599,366	532,414	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,200	163,054	611,664	4
Commercial	368	63,900	152,881	5
Industrial	35	117,175	183,360	6
Total Metered Sales to General Customers (461)	3,603	344,129	947,905	
Private Fire Protection Service (462)	32		20,593	7
Public Fire Protection Service (463)	35		383,196	8
Other Sales to Public Authorities (464)	47	33,721	63,784	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,717	377,850	1,415,478	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	383,196	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	383,196	
Forfeited Discounts (470):		
Customer late payment charges	3,623	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,623	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	32,046	10
Other (specify):		
MISC BILLED: METER SETS, TURN ONS, METER REPAIRS	6,416	11
Total Other Water Revenues (474)	38,462	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	68,966	84,711	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	51,238	58,063	7
Operation Supplies and Expenses (623)	9,206	8,777	8
Maintenance of Pumping Plant (625)	22,133	1,660	9
Total Pumping Expenses	151,543	153,211	
WATER TREATMENT EXPENSES			
Operation Labor (630)	13,611	13,714	10
Chemicals (631)	12,392	7,958	11
Operation Supplies and Expenses (632)	7,771	11,479	12
Maintenance of Water Treatment Plant (635)	947	511	13
Total Water Treatment Expenses	34,721	33,662	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	14,183	15,775	14
Operation Supplies and Expenses (641)	1,719	2,053	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,454	1,300	16
Maintenance of Mains (651)	3,242	1,108	17
Maintenance of Services (652)	2,252	4,155	18
Maintenance of Meters (653)	7,227	10,504	19
Maintenance of Hydrants (654)	1,949	871	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	32,026	35,766	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,080	3,897	22
Accounting and Collecting Labor (902)	5,750	6,958	23
Supplies and Expenses (903)	198	3,484	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	9,028	14,339	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	37,694	35,285	27
Office Supplies and Expenses (921)	10,918	10,217	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	2,806	246	30
Property Insurance (924)	15,215	15,791	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	57,231	63,003	33
Regulatory Commission Expenses (928)	1,925	1,973	34
Miscellaneous General Expenses (930)	1,537	1,788	35
Transportation Expenses (933)	9,505	8,570	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	136,831	136,873	
Total Operation and Maintenance Expenses	364,149	373,851	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		222,526	232,457	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,150	10,080	2
Net property tax equivalent		212,376	222,377	
Social Security		12,449	13,158	3
PSC Remainder Assessment		1,747	1,402	4
Other (specify):				
NONE		0	0	5
Total tax expense		226,572	236,937	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219230				3
County tax rate	mills		7.357180				4
Local tax rate	mills		9.362940				5
School tax rate	mills		11.615300				6
Voc. school tax rate	mills		2.383080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.937730				10
Less: state credit	mills		1.346870				11
Net tax rate	mills		29.590860				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.362940				14
Combined School Tax Rate	mills		13.998380				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.361320				17
Total Tax Rate	mills		30.937730				18
Ratio of Local and School Tax to Total	dec.		0.755108				19
Total tax net of state credit	mills		29.590860				20
Net Local and School Tax Rate	mills		22.344288				21
Utility Plant, Jan. 1	\$	10,919,537	10,919,537				22
Materials & Supplies	\$	31,376	31,376				23
Subtotal	\$	10,950,913	10,950,913				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,950,913	10,950,913				26
Assessment Ratio	dec.		0.909420				27
Assessed Value	\$	9,958,979	9,958,979				28
Net Local & School Rate	mills		22.344288				29
Tax Equiv. Computed for Current Year	\$	222,526	222,526				30
Tax Equivalent per 1994 PSC Report	\$	122,103					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	222,526					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,955	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	496,517	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	40,919	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	540,391	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	1,808,641	1,158	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	356,287	1,929	17
Diesel Pumping Equipment (326)	12,064	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,825	0	20
Total Pumping Plant	2,178,817	3,087	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	19,040	0	22
Water Treatment Equipment (332)	345,842	0	23
Total Water Treatment Plant	364,882	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	2,955	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	496,517	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	40,919	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	540,391	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	289	0	1,809,510	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	482	0	357,734	17
Diesel Pumping Equipment (326)	0	0	12,064	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,825	20
Total Pumping Plant	771	0	2,181,133	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	19,040	22
Water Treatment Equipment (332)	0	0	345,842	23
Total Water Treatment Plant	0	0	364,882	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,584	0	24
Structures and Improvements (341)	78,068	0	25
Distribution Reservoirs and Standpipes (342)	613,711	0	26
Transmission and Distribution Mains (343)	2,439,638	98,478	27
Fire Mains (344)	0	0	28
Services (345)	523,019	37,626	29
Meters (346)	999,066	41,641	30
Hydrants (348)	441,248	23,714	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	5,096,334	201,459	
GENERAL PLANT			
Land and Land Rights (389)	1,831	0	33
Structures and Improvements (390)	265,404	0	34
Office Furniture and Equipment (391)	5,139	0	35
Computer Equipment (391.1)	35,394	1,387	36
Transportation Equipment (392)	113,299		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	38,947		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	77,741		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	32,878	950	44
Other Tangible Property (399)	0		45
Total General Plant	570,633	2,337	
Total utility plant in service directly assignable	8,751,057	206,883	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	8,751,057	206,883	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	1,584	24
Structures and Improvements (341)	0	0	78,068	25
Distribution Reservoirs and Standpipes (342)	0	0	613,711	26
Transmission and Distribution Mains (343)	5,753	860,901	3,393,264	27
Fire Mains (344)	0	0	0	28
Services (345)	5,608	92,835	647,872	29
Meters (346)	350	0	1,040,357	30
Hydrants (348)	725	120,284	584,521	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	12,436	1,074,020	6,359,377	
GENERAL PLANT				
Land and Land Rights (389)	0	0	1,831	33
Structures and Improvements (390)	0	0	265,404	34
Office Furniture and Equipment (391)	0	(1,588)	3,551	35
Computer Equipment (391.1)	2,163	1,584	36,202	36
Transportation Equipment (392)			113,299	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			38,947	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			77,741	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			33,828	44
Other Tangible Property (399)			0	45
Total General Plant	2,163	(4)	570,803	
Total utility plant in service directly assignable	15,370	1,074,016	10,016,586	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	15,370	1,074,016	10,016,586	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	1,700,155	5,050	27
Fire Mains (344)	0	0	28
Services (345)	195,035	7,709	29
Meters (346)	0	0	30
Hydrants (348)	223,894	2,000	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,119,084	14,759	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,119,084	14,759	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	2,119,084	14,759	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)		(860,902)	844,303	27
Fire Mains (344)	0	0	0	28
Services (345)	0	(92,835)	109,909	29
Meters (346)	0	0	0	30
Hydrants (348)		(120,282)	105,612	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	(1,074,019)	1,059,824	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	0	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	0	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	0	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	(1,074,019)	1,059,824	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	(1,074,019)	1,059,824	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	33,846	33,846	1
February	0	0	30,672	30,672	2
March	0	0	32,855	32,855	3
April	0	0	35,418	35,418	4
May	0	0	33,570	33,570	5
June	0	0	39,100	39,100	6
July	0	0	43,937	43,937	7
August	0	0	40,391	40,391	8
September	0	0	40,832	40,832	9
October	0	0	35,166	35,166	10
November	0	0	32,137	32,137	11
December	0	0	32,748	32,748	12
Total annual pumpage	0	0	430,672	430,672	
Less: Water sold				377,850	13
Volume pumped but not sold				52,822	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				12,956	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				12,956	19
Volume pumped but unaccounted for				39,866	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,961	23
Date of maximum: 8/1/2004					24
Cause of maximum:					25
Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				652	26
Date of minimum: 12/25/2004					27
Total KWH used for pumping for the year				809,991	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1221 N CHESTER STREET	2	165	12	720	Yes	1
1221 N CHESTER STREET	4	185	16	568	Yes	2
1211 W MAIN STREET	6	216	16	734	Yes	3
1211 TOWER ROAD	7	260	16	936	Yes	4
1512 EAST MONTGOMERY STREET	8	75	24	1,152	Yes	5
920 STANDARD DRIVE	9	275	20	1,260	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 4	WELL 6	1
Location	1221 N CHESTER	1221 N CHESTER	1211 W MAIN ST	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1923	1939	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	395	510	8
Pump Motor or Standby Engine Mfr	GE	US	GE	9
Year Installed	1990	1939	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 7	WELL 8	WELL 9	14
Location	1211 TOWER ROAD	1512 E MONTGOMERY ST	920 STANDARD DR	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	GOULDS	LAYNE	SIMMONS	18
Year Installed	1998	1982	1991	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	650	800	875	21
Pump Motor or Standby Engine Mfr	GE	US	US	22
Year Installed	1998	1982	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	50	75	100	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	A	B	C	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	4
				5
Year constructed	1910	1961	1991	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	110	110	110	10
Total capacity in gallons (actual)	435,000	600,000	600,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.7000	100.0000	100.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	560	0	0	0	560	1
M	D	1.250	12	0	0	0	12	2
M	D	1.500	177	0	0	0	177	3
M	D	2.000	1,304	0	0	0	1,304	4
M	D	4.000	30,044	0	0	0	30,044	5
P	D	4.000	0	0	0	0	0	6
M	D	6.000	80,953	298	496	0	80,755	7
M	D	8.000	115,150	1,841	0	0	116,991	8
M	D	10.000	24,549	0	0	0	24,549	9
M	D	12.000	36,514	0	0	0	36,514	10
Total Within Municipality			289,263	2,139	496	0	290,906	
Total Utility			289,263	2,139	496	0	290,906	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	642	0	13	0	629	0	1
M	1.000	2,389	21	8	0	2,402	0	2
M	1.250	18	0	0	0	18	0	3
M	1.500	22	3	3	0	22	0	4
M	2.000	33	5	2	0	36	0	5
M	4.000	7	0	0	0	7	0	6
M	6.000	16	2	0	0	18	0	7
M	8.000	4	0	0	0	4	0	8
Total Utility		3,131	31	26	0	3,136	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,447	74	12	0	3,509	229	1
0.750	41	2	1	0	42	2	2
1.000	71	5	2	0	74	2	3
1.500	39	5	1	0	43	2	4
2.000	41	0	1	0	40	1	5
3.000	17	0	0	0	17	0	6
4.000	12	0	0	0	12	0	7
6.000	6	0	0	0	6	6	8
8.000	6	0	0	0	6	6	9
Total:	3,680	86	17	0	3,749	248	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,195	222	7	15	0	70	3,509	1
0.750	2	30	4	1	0	5	42	2
1.000	2	56	5	7	0	4	74	3
1.500	1	27	4	3	0	8	43	4
2.000	0	20	12	3	0	5	40	5
3.000	0	8	1	5	0	3	17	6
4.000	0	5	1	2	0	4	12	7
6.000	0	0	1	5	0	0	6	8
8.000	0	0	0	6	0	0	6	9
Total:	3,200	368	35	47	0	99	3,749	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	434	6	1		439	2
Total Fire Hydrants	434	6	1	0	439	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	434
Number of distribution system valves end of year:	496
Number of distribution valves operated during year:	248

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

(625) Maint of Pumping Plant - over 25% increase due to Well & rehab

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Accounts 343, 345, & 348 have adjustments to correct prior year error in miss stated amounts between Utility Financed and Contributed Plant.

Accounts 391 & 391.1 have adjustments to correct prior year posting error between the two accounts

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Accounts 343, 345 & 348 have adjustments to correct prior year breakdown between utility financed and contributed plant - miss stated.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

6"(portion) & 8" main - additions were financed with funds available for Wisconsin Street Project

6"(portion)main - addition was contributed by developer on Kevin Court.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

6 brand new services were added during 2004 - two services were contributed by developers including Walgreens & Morrow Memorial Home. Four services were financed with available funds for major construction project on West Wisconsin Street.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Per our Water Dept Supervisor - We have never kept track of the services that are not being used. We have record of the lots with services but we do not keep count of them. It would be safe to say that almost all services that are not in use are services in the new subdivisions and in our industrial park.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

In 1992 we started a meter change out program in order to install meters capable of doing radio reads. Some years we changed out more than 10% of our total meters which in turn has increased or decreased the number of meters due for the 10 year test. This year we may be under the 10% of our total meters for the 10 year test and next year, or in a couple years, we will be over 10%. We are right on schedule.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes - tested yearly
